

Amendments to House Bill No. 312
1st Reading Copy

Requested by Representative Bob Lake

For the House Taxation Committee

Prepared by Jeff Martin
February 12, 2009 (8:32am)

1. Title, page 1, line 6.

Following: "COMMUNITY;"

Insert: "INCLUDING THE POPULATION WITHIN THE AREA THAT CONSISTS OF AN EXTENSION OF MUNICIPAL ZONING AND SUBDIVISION REGULATIONS BEYOND MUNICIPAL BOUNDARIES AS A PART OF THE QUALIFYING POPULATION FOR ESTABLISHING A RESORT COMMUNITY FOR IMPOSITION OF THE RESORT TAX; PROHIBITING THE EXTENSION OF A RESORT COMMUNITY TAX UNLESS THE COMMUNITY HAS BEEN REDESIGNATED AS A RESORT COMMUNITY BY THE DEPARTMENT OF COMMERCE;"

2. Title, page 1, line 6.

Strike: "SECTION"

Insert: "SECTIONS"

Following: "7-6-1501"

Insert: "AND 7-6-1504"

3. Page 1, line 30.

Strike: "10,000"

Insert: "6,000"

4. Page 2, line 1.

Following: "estimate"

Insert: ", which is the combined population, as determined by the department of commerce, within municipal boundaries and within any area that consists of an extension of municipal zoning and subdivision regulations beyond municipal boundaries as provided in 76-2-310"

5. Page 2.

Following: line 5

Insert: "Section 2. Section 7-6-1504, MCA, is amended to read:

"7-6-1504. Resort tax -- election required -- procedure -- notice. (1) A resort community or area may not impose or, except as provided in 7-6-1505, amend or repeal a resort tax unless the resort tax question has been submitted to the electorate of the resort community or area and approved by a majority of the electors voting on the question.

(2) The Except as provided in subsection (8), the resort tax question may be presented to the electors of:

(a) a resort community by a petition of the electors as provided by 7-1-4130, 7-5-132, and 7-5-134 through 7-5-137 or by a resolution of the governing body of the resort community; or

(b) a resort area by a resolution of the board of county commissioners, following receipt of a petition of electors as provided in 7-6-1508.

(3) If a resort area is in more than one county, the resort tax question must be presented to and approved by the electors in the resort area of each county.

(4) The petition or resolution referring the taxing question must state:

(a) the rate of the resort tax;

(b) the duration of the resort tax;

(c) the date when the tax becomes effective, which date may not be earlier than 35 days after the election; and

(d) the purposes that may be funded by the resort tax revenue.

(5) Upon receipt of an adequate petition, the governing body may:

(a) call a special election on the resort tax question; or

(b) have the resort tax question placed on the ballot at the next regularly scheduled election.

(6) (a) Before the resort tax question is submitted to the electorate of a resort community or area, the governing body of the resort community or the board of county commissioners in the county in which the resort area is located shall publish notice of the goods and services subject to the resort tax, in a newspaper that meets the qualifications of subsection (6)(b). The notice must be published twice, with at least 6 days separating publications. The first publication must be no more than 30 days prior to the election and the last no less than 3 days prior to the election.

(b) The newspaper must be:

(i) of general, paid circulation with a second-class mailing permit;

(ii) published at least once a week; and

(iii) published in the county where the election will take place.

(7) The question of the imposition of a resort tax may not be placed before the electors more than once in any fiscal year.

(8) (a) The question of whether to extend the duration of a resort tax or to reimpose the tax may not be presented to electorate of a resort community unless the department of commerce has redesignated the community as a resort community based on the definition of a resort community in 7-6-1501. This subsection does not apply to resort tax questions presented to the electorate before [the effective date of this act].

(b) For the purposes of subsection (8)(a), the governing body of a resort community shall report to the department of commerce the adoption of any change in an extension of municipal

zoning and subdivision regulations beyond municipal boundaries of
the resort community as provided in 76-2-310."

{ Internal References to 7-6-1504:

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|------------|-------------|------------|-----------|
| 7-6-1501* | 7-6-1502* | 7-6-1502* | 7-6-1503x |
| 7-6-1506 x | 7-6-1508 x | 7-6-1508 x | 7-6-1509x |
| 7-6-1541 x | 7-7-4424* } | | |

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